

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, DECEMBER 2, 2008
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.

Commissioners Present: Bob Workman, Chair
Bernie Heier, Vice Chair
Larry Hudkins
Deb Schorr
Ray Stevens

Others Present: Kerry Eagan, Chief Administrative Officer
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Tom Fox, Deputy County Attorney

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:31 a.m..

- 1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, November 25, 2008 and the minutes of the public hearing on the One and Six-Year Road and Bridge Improvement Program for 2009 held on Thursday, November 20, 2008.**

MOTION: Heier moved and Stevens seconded approval of the minutes of the Board of Commissioners meeting held on November 25, 2008 and the minutes of the public hearing on the One and Six-Year Road and Bridge Improvement Program for 2009 held on November 20, 2008. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

- 2) **CLAIMS: Approval of all claims processed through Tuesday, December 2, 2008.**

MOTION: Hudkins moved and Schorr seconded approval of all claims through December 2, 2008. Schorr, Hudkins, Heier, Stevens and Workman voted aye. Motion carried.

3) **SPECIAL PRESENTATIONS:**

A. The Commissioners' Award of Excellence was presented to Michael Hogan, with the Lancaster County Corrections Department for November, 2008.

B. Award of Visitors Improvement Fund Grants, in the amount of \$10,000 each to: (Jeff Maul, Convention & Visitors Bureau Executive Director, and Steven Hilton, Visitors Promotion Committee Chair)

- * **Spring Creek Prairie for web site improvement - Matt Harvey**
- * **Lincoln Children's Museum for Stage Improvements - Amy Lehman**
- * **Lincoln Children's Zoo for the Squirrel Monkey Exhibit - John Chapo**

Jeff Maul, Convention & Visitors Bureau Executive Director, stated he is excited about the grant program and how it will enhance their work at the Convention & Visitors Bureau. He stated their primary goal is to attract visitors to the community and increase quality of life opportunities for Lincoln residents. Maul introduced Steve Hilton, Visitors Promotion Chair.

Hilton gave brief introductions for the organizations being awarded fund grants.

Spring Creek Prairie

Matt Harvey with Spring Creek Prairie thanked the County Board and the Visitors Promotion Committee for the opportunity to receive the fund grants. He stated the funds would allow them to update the design of their web site, train staff to maintain and update the web site and develop a marketing plan.

Lincoln Children's Museum

Amy Lehman, Director of Development for the Lincoln Children's Museum, stated she compiled the application for the enhancements to the performing arts area. Darren Macfee, Executive Director of the Lincoln Children's Museum, stated they would upgrade the performing arts stage, as well as the exhibits in that area.

3) **SPECIAL PRESENTATIONS CONTINUED:**

Lincoln Children's Zoo

John Chapo, Director of the Lincoln Children's Zoo, stated the zoo is requesting assistance for the new squirrel monkey habitat to open in the 2009 season.

MOTION: Hudkins moved and Stevens seconded to award fund grants, in the amount of \$10,000 each, for Spring Creek Prairie, the Lincoln Children's Museum and the Lincoln Children's Zoo, and to direct the County Attorney's Office to draft grant contracts with each organization incorporating the terms of the grant application process. Schorr, Stevens, Hudkins, Heier and Workman voted aye. Motion carried.

4) **PUBLIC HEARINGS:**

A. County Change of Zone No. 08038, requested by Jerry and Karen Fletcher, to change zoning on 80 acres, more or less, from AG Agricultural to AGR Agricultural Residential on property generally located north of the interchange of South 162nd Street and Highway 2.

The Chair opened the public hearing and asked if anyone wished to provide testimony.

The oath was administered to Karen and Jerry Fletcher, applicants.

Mrs. Fletcher addressed previous concerns regarding water and roads. She assured the County Board they would have hard surfaced roads around the subdivision and stated that the State Department of Roads is constructing a new road from 148th through their property. She added that the Lancaster County Rural Water District will be putting in a new water tower on the adjoining farm to the north which will provide good water as well as good pressure. Mrs. Fletcher stated she has been told that the first 500 people who sign up for water taps will receive them. She added that their plans received a vote of no objection from the Bennet Council and the Bennet Planning Commission and that they received a letter from the Property Management Supervisor of the Right-of-Way Division of the State Department of Roads indicating they have no objections. Mrs. Fletcher stated the engineer from Civil Design will work with the County Engineering Department regarding the placement and design of the entryways to the land off of 148th Street.

4) **PUBLIC HEARINGS CONTINUED:**

Mrs. Fletcher explained that the subdivision association would be maintaining the road within their property and when complete there would be 20 homes on three to five-acre parcels. She also said the Palmyra Superintendent of Schools has stated he welcomes all new students. Mrs. Fletcher discussed location advantages such as a nearby Wal-Mart and Menards, banking institutions, motels and gas stations.

In closing, Mrs. Fletcher stated they would be planting a variety of grasses and wildflowers in the subdivision which would provide habitat for birds and pleasant views and that there will also be covenants assuring a clean, well-kept community.

Heier stated he anticipates the area to be very commercialized and suggested they may want to think about incorporating language into the covenants alerting buyers/homeowners that the area could be a highly commercialized area.

Mrs. Fletcher stated that sounded fair and that they would be willing to point that out when acreages are sold.

The oath was administered to Mike DeKalb, Planning Department.

DeKalb stated approval was recommended by the Planning Commission as well as a vote of no objection from the Village of Bennet and the Bennet Planning Commission.

Stevens asked if conditions can be placed on a change of zone.

Tom Fox, Deputy County Attorney, stated he did not have the zoning regulations with him, but he didn't believe conditions had ever been placed on a change of zone; conditions are usually placed on the plats.

DeKalb stated on a subdivision a number of conditions are typically included on the plat. He explained that a special permit can include conditions, however, the County Board has not placed conditions on a change of zone.

Stevens stated a change of zone allows up to 26 lots and indicated he would favor 20 lots, but not 26. He stated if the change of zone is approved and the preliminary plan is substantially different from the concept plan he would not be in favor of the proposal.

4) **PUBLIC HEARINGS CONTINUED:**

Stevens concurred with Heier that the area will likely be highly commercialized and asked if it was possible for it to be designated as a future commercial area on the Comprehensive Plan.

DeKalb stated yes.

The Chair asked if anyone else wished to provide testimony.

No one appeared and the hearing was closed.

MOTION: Hudkins moved and Heier seconded approval of County Change of Zone No. 08038 and directed the County Attorney's Office to draft a resolution for the December 9, 2008 agenda. Stevens, Heier, Schorr, Hudkins and Workman voted aye. Motion carried.

5) **OLD BUSINESS:**

A. A subdivision agreement between Lancaster County and Pendel, Inc. regarding County Final Plat No. 08041, Parkland Estates Addition, on property generally located at Northwest 118th Street and West Fletcher Avenue. (C-08-0614)

Item held for one week.

6) **NEW BUSINESS:**

A. An amendment to a contract between Lancaster County, the City of Lincoln and Moore Medical, found at County Contract No. C-07-0409, for the purchase of medical equipment and related supplies on an as-needed basis by the Lancaster County Corrections Department, Youth Services Center, Lancaster Manor, the Community Mental Health Center and the City-County Health Department. The amendment renews the contract for an additional one-year term beginning October 15, 2008 and ending October 14, 2009, and revises the pricing for items according to Attachment A of the amendment. (C-08-0637)

6) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Schorr seconded approval of an amendment to a contract between Lancaster County, the City of Lincoln and Moore Medical, found at County Contract No. C-07-0409, for the purchase of medical equipment and related supplies on an as-needed basis by the Lancaster County Corrections Department, Youth Services Center, Lancaster Manor, the Community Mental Health Center and the City-County Health Department. Schorr, Hudkins, Stevens, Heier and Workman voted aye. Motion carried.

- B. An amendment to a contract between Lancaster County, the City of Lincoln and Midland Medical, found at County Contract No. C-07-0410, for the purchase of medical equipment and related supplies on an as-needed basis by the Lancaster County Corrections Department, Youth Services Center, Lancaster Manor, the Community Mental Health Center and the City-County Health Department. The amendment renews the contract for an additional one-year term beginning October 15, 2008 and ending October 14, 2009, and revises the pricing for items according to Attachment A of the amendment. (C-08-0638)**

MOTION: Hudkins moved and Stevens seconded approval of an amendment to a contract between Lancaster County, the City of Lincoln and Midland Medical, found at County Contract No. C-07-0410, for the purchase of medical equipment and related supplies on an as-needed basis by the Lancaster County Corrections Department, Youth Services Center, Lancaster Manor, the Community Mental Health Center and the City-County Health Department. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

- C. An amendment to a contract between the Nebraska Department of Health and Human Services and Lancaster County, on behalf of Lancaster County Human Services, found at County Contract No. C-08-0374, for the organization and sponsoring of community education events regarding new Americans. The amendment changes the ending date of the contract to April 30, 2009. (C-08-0639)**

6) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Schorr seconded approval of an amendment to a contract between the Nebraska Department of Health and Human Services and Lancaster County, on behalf of Lancaster County Human Services, found at County Contract No. C-08-0374, for the organization and sponsoring of community education events regarding new Americans. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

D. A State of Nebraska Health and Human Services Subgrant Renewal Terms and Assurance for the Targeted Assistance Discretionary Grant Program. The County has been awarded \$77,420 for the period of October 1, 2008 through September 30, 2009. (C-08-0640)

MOTION: Hudkins moved and Stevens seconded approval of a State of Nebraska Health and Human Services Subgrant Renewal Terms and Assurance for the Targeted Assistance Discretionary Grant Program. Schorr, Hudkins, Heier, Stevens and Workman voted aye. Motion carried.

E. An interlocal agreement between Lancaster County and the City of Lincoln for improvements on North 1st Street in conjunction with improvements on Alvo Road east and west of North 1st Street. Construction will be completed by fall of 2009 at no cost to the County. (C-08-0641)

MOTION: Stevens moved and Schorr seconded approval of an interlocal agreement between Lancaster County and the City of Lincoln for improvements on North 1st Street in conjunction with improvements on Alvo Road east and west of North 1st Street. Heier, Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

F. A real estate purchase agreement between the Lancaster County Engineering Department and Robert A. and Tammy A. Cope for the purchase of property, in the amount of \$2,250, located at Southwest 27th and West Simon Street in Martell, Nebraska. (C-08-0642)

MOTION: Stevens moved and Hudkins seconded approval of a real estate purchase agreement between the Lancaster County Engineering Department and Robert A. and Tammy A. Cope for the purchase of property, in the amount of \$2,250, located at Southwest 27th and West Simon Street in Martell, Nebraska.

6) **NEW BUSINESS CONTINUED:**

Fox stated there is a quitclaim deed attached to the purchase agreement which the County Board needs to sign.

Both the maker of the motion and the seconder concurred to include approval and signature of the quitclaim deed.

ROLL CALL: Schorr, Stevens, Hudkins, Heier and Workman voted aye. Motion carried.

CLARIFICATION OF MOTION: Stevens moved and Hudkins seconded approval of a real estate purchase agreement and quitclaim deed between the Lancaster County Engineering Department and Robert A. and Tammy A. Cope for the purchase of property, in the amount of \$2,250, located at Southwest 27th and West Simon Street in Martell, Nebraska. Schorr Stevens, Hudkins, Heier and Workman voted aye. Motion carried.

G. An agreement between Lancaster County and Great Plains Appraisal, Inc. for services of qualified professional appraisers to assist the Lancaster County Assessor's Office in performing the appraisal functions necessary to process the Tax Equalization and Review Commission (TERC) appeals for the 2008 tax year. The contract also authorizes Great Plains Appraisal, Inc. to process the TERC appeals for the 2007 tax year and any other TERC cases between the 2003 and 2007 tax years that have not been completed. The total compensation for services will not exceed \$200,000. (C-08-0647)

MOTION: Heier moved and Stevens seconded approval of an agreement between Lancaster County and Great Plains Appraisal, Inc. for services of qualified professional appraisers to assist the Lancaster County Assessor's Office in performing the appraisal functions necessary to process the Tax Equalization and Review Commission (TERC) appeals for the 2008 tax year.

Schorr asked if the funds were previously allocated in the budget.

Fox stated the agreement is a renewal of services for the 2008 tax year and also includes any cases continued from 2007.

6) **NEW BUSINESS CONTINUED:**

In response to a question asked by Hudkins, Mike Thew, Chief Deputy County Attorney, stated the "up to \$200,000" is a carryover from past contracts. He stated the services were originally needed because the County Assessor's Office was in the process of putting in a new computer system and conducting a general reappraisal and that the staff didn't have the time to devote to the Tax Equalization and Review Commission (TERC) cases. They added many times appraisers from Great Plains are sent to a property and the case will be resolved at the earliest stages without having to invest the time and money for extensive discovery and preparation which benefits taxpayers as well as the County.

ROLL CALL: Stevens, Heier, Schorr, Hudkins and Workman voted aye. Motion carried.

H. A resolution in the matter of the vacation of a portion of Southwest 86th Street between West Saltillo Road and West Bennet Road, and a portion of West Saltillo Road between Southwest 84th Street and Southwest 86th Street, such portions running from the southwest corner of Section 2, Township 8 North, Range 5 East to the northwest corner of said Section 2 and from the southwest corner of Section 35, Township 9 North, Range 5 East to the northwest corner of said Section 2, Lancaster County, Nebraska. (R-08-0102)

Thew stated the resolution was a draft which they felt reflected the County Board's request at the previous meeting. He stated the County Engineering Department received a fax from an attorney for one of the parties expressing concern regarding the use of the word 'adjacent' landowners instead of 'abutting' landowners'. He suggested that 'adjacent' be removed and 'abutting' be inserted.

The Chair requested a fax, dated December 2, 2008, from Kim Gates for Jeanné Boman be made a part of the record (Exhibit 1).

Discussion took place regarding who would hold the key to the gate as well as access of the road by fire departments and emergency vehicles. Doug Ahlberg, Emergency Management Director, responded by saying he would use a bolt cutter to gain access to the property in an emergency.

Heier stated he would like a provision regarding the length of the gate included in the resolution. He suggested a 30 foot opening for combines.

6) **NEW BUSINESS CONTINUED:**

Rod Hollman, representing himself as well as the Lancaster County Farm Bureau, appeared in opposition to the road closing. He stated the issues of enhancing the wildlife and prairie aren't valid and there is no actual proof it would be enhanced except for some testimony. Hollman said he and other area landowners and farmers feel they have been ignored regarding the issues and requested the County Board to table the issue until more farmers could attend.

By the direction of the Chair, the meeting was recessed at 11:10 a.m. for a brief break and was reconvened at 11:17 a.m..

Mark Urbach, 11090 S.W. 84th Street, Denton, Nebraska, appeared and asked if the road was being closed due to vandalism, "mudders" and trash dumping.

Schorr stated those were some of the concerns, however, in reviewing documentation there were a multitude of reasons.

Gary Williams, 6895 W. Bennet Road, Martell, Nebraska, appeared in opposition to closing the road and stated he would like to see it widened and rocked.

Marian Langan, Director of the Spring Creek Prairie Audubon Center, appeared stating she discussed the closing with the tenant and his son who both indicated they don't use the road for moving cattle; they only use it for hauling hay. She added she recently spoke to the son a second time indicating they (Spring Creek Prairie) would work with them so they could use the road for hauling hay and the son expressed no objection to the closure at that time.

MOTION: Stevens moved and Schorr seconded approval of Resolution No. R-08-0102 subject to replacing all occurrences of the word 'adjacent' to 'abutting'.

They stated to address Commissioner Heier's concern about the length of the gate, that they include language stating the length total be at least 30 feet to allow emergency and farm vehicles access to the vacated area.

The County Board concurred.

6) **NEW BUSINESS CONTINUED:**

ROLL CALL: Heier, Schorr, Stevens and Workman voted aye. Hudkins voted no. Motion carried.

- I. A sub-grant award agreement for 2007 Department of Homeland Security Grant SHSG No. 2007-GE-T7-0035, with the Nebraska Emergency Management Agency (NEMA) as the grantee and Lancaster County, on behalf of the Southeast PET Region, as the sub-grantee. The sub-grant is in the amount of \$597,803 and covers the period from October 12, 2007 through June 30, 2010.**

Ahlberg gave a brief overview of the award agreement.

MOTION: Stevens moved and Hudkins seconded approval of a sub-grant award agreement for 2007 Department of Homeland Security Grant SHSG No. 2007-GE-T7-0035, with the Nebraska Emergency Management Agency (NEMA) as the grantee and Lancaster County, on behalf of the Southeast PET Region, as the sub-grantee. Schorr, Hudkins, Stevens, Heier and Workman voted aye.

- J. A political subdivision tort claim filed against the Lancaster County Corrections Department by Barbara A. Selwyn for lost property, in the amount of \$15.**

MOTION: Stevens moved and Hudkins seconded approval of a political subdivision tort claim filed against the Lancaster County Corrections Department by Barbara A. Selwyn for lost property, in the amount of \$15. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

- K. A political subdivision tort claim filed against the Lancaster County Corrections Department by Robin Synhorst for lost property. No amount was specified.**

MOTION: Heier moved and Schorr seconded to accept the recommendation of the Corrections Director and deny the political subdivision tort claim filed against the Lancaster County Corrections Department by Robin Synhorst for lost property. No amount was specified. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

6) **NEW BUSINESS CONTINUED:**

- L. A political subdivision tort claim filed against the Lancaster County Corrections Department by Royce Maloney for lost property, in the amount of \$600.**

MOTION: Heier moved and Hudkins seconded to accept the recommendation of the Corrections Director and deny the political subdivision tort claim filed against the Lancaster County Corrections Department by Royce Maloney for lost property, in the amount of \$600. Schorr, Hudkins, Heier, Stevens and Workman voted aye. Motion carried.

- M. Grant award from the Nebraska Commission on Law Enforcement and Criminal Justice, in the amount of \$28,243, with a County match of \$11,297, County Aid Grant 08-EG-103.**

MOTION: Stevens moved and Schorr seconded approval of a grant award from the Nebraska Commission on Law Enforcement and Criminal Justice, in the amount of \$28,243, with a County match of \$11,297, County Aid Grant 08-EG-103. Heier, Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

7) **CONSENT ITEMS:** *These are items of business that are routine which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:*

- A. Setting of a public hearing for Tuesday, December 16, 2008 at 9:30 a.m. in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building regarding County Special Permit No. 08047, requested by Seeds of Life, for a garden center, on property generally located at South 148th Street and Old Cheney Road in Lancaster County, Nebraska.**

7) **CONSENT ITEMS CONTINUED:**

B. Right-of-way contracts relating to road improvements between the Lancaster County Engineering Department and the following:

- * **Inez A. Munn, in the amount of \$2,255, on Bluff Road between North 148th and North 190th Streets; Project C55-H-402(1). (C-08-0643)**
- * **Wayne Arbuck, in the total amount of \$5,685, on South 82nd Street from Hickman Road to Roca Road; Project C55-S-404(3). (3 contracts) (C-08-0644) (C-08-0645) (C-08-0646)**

MOTION: Stevens moved and Hudkins seconded approval of the Consent Items. Schorr, Stevens, Hudkins, Heier and Workman voted aye. Motion carried.

8) **ADJOURNMENT:**

MOTION: Stevens moved and Heier seconded adjournment of the Board of Commissioners meeting at 11:55 p.m.. Stevens, Heier, Schorr, Hudkins and Workman voted aye. Motion carried.

Dan Nolte
County Clerk

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, DECEMBER 2, 2008
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE REGULAR BOARD OF COMMISSIONERS
MEETING**

Commissioners Present: Bob Workman, Chair
Bernie Heier, Vice Chair
Larry Hudkins
Deb Schorr
Ray Stevens

Others Present: Kerry Eagan, Chief Administrative Officer
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Tom Fox, Deputy County Attorney
Norm Agena, County Assessor/Register of Deeds

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 11:55 a.m..

- 1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, November 25, 2008.**

MOTION: Heier moved and Stevens seconded approval of the minutes of the Board of Equalization meeting held on November 25, 2008. Hudkins, Stevens, Schorr, Heier and Workman voted aye. Motion carried.

- 2) **MOTOR VEHICLE TAX EXEMPTION APPLICATIONS:**

**Gates of Praise
MOSAIC (2 exemption applications)
Pius X High School
School Sisters of Christ the King
Trinity United Methodist Church**

MOTION: Hudkins moved and Schorr seconded approval of motor vehicle tax exemptions for Gates of Praise, MOSAIC (2 applications), Pius X High School, School Sisters of Christ the King and Trinity United Methodist Church. Schorr, Hudkins, Heier, Stevens and Workman voted aye. Motion carried.

3) **RECONSIDERATION OF NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS FOR 2008:**

Nebraska School Activities Association

Mike Thew, Chief Deputy County Attorney, submitted a copy of an email from Dr. James Tenopir, dated December 1, 2008, indicating he would be unable to attend the meeting, but reiterating his previous positions (Exhibit 1). Submitted by Thew was a copy of Title 350, Chapter 40, Sections 001 through 011 of the Nebraska Administrative Code (Exhibit 2).

Thew stated the Nebraska Administrative Code consists of regulations adopted by the Nebraska Property Tax Administrator. He stated Title 350, Chapter 40, Sections 001 through 011 deal specifically with tax exemptions. Thew referred to the following pages in the Administrative Code:

- * Page 3, Section 002.02 - "Property tax exemptions are to be strictly construed and burden of proof is on the party . . ."
- * Page 4, Section 005.01 - The five element test discussed at the previous hearing held on November 25, 2008.
- * Page 5, Section 005.03 - "Exclusive Use means the property must be used exclusively for religious, educational, charitable purposes. . .". "For purposes of this regulation, the term exclusive use shall mean the predominant or primary use of the property as opposed to an incidental use."
- * Page 5, Section 005.03A - "Property which is vacant and unused for any purpose shall not be entitled to an exemption."
- * Page 10, Reg-40-007, Section 007.01: Property Transfers or Use Conversions During Tax Year

Thew referred to *American Province of the Servants of Mary Real Estate Corporation v. Douglas County* which stated that the operative date for determining whether a property is entitled to an exemption is levy day. He explained that once the determination is made as to whether the property is exempt or not, the status remains in place for the entire year. Thew stated the question is what was the primary use as of levy day.

They also referred to *Corporation of the Episcopal Church of Utah v. Utah State Tax Commission*. He stated the court determined that property for future development or for sale is a use. He said Nebraska School Activities Association property was for sale and was being actively marketed. They advised the Board of Equalization that storing files at the location is an incidental use to the primary/dominant use which was marketing it for sale. He referred to a similar case, *Dominican Nuns v. City of LaCrosse*, where the religious order moved to another location, but retained some property at the exempt location. It was determined by the court that retaining the exempt property was not a sufficient use; the activities which formed the basis for the exemption moved to the new location and the fact that some of the property was left behind was not sufficient to extend the exemption.

MOTION: Hudkins moved and Schorr seconded to concur with the recommendation of the County Assessor/Register of Deeds to remove the tax exempt status for 2008 on Nebraska School Activities Association property located at 8230 Beechwood Drive, Lincoln, Lancaster County, Nebraska. Heier, Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

4) **ADJOURNMENT:**

MOTION: Heier moved and Hudkins seconded adjournment of the Board of Equalization meeting at 12:15 p.m.. Schorr, Stevens, Hudkins, Heier and Workman voted aye. Motion carried.

Dan Nolte
County Clerk